

LINE EXTENSION PLAN E-47

I. AVAILABILITY

This line extension plan is applicable to distribution line extensions to all retail service.

Line extensions installed after February 27, 1987, for which service agreements were executed under Underground Installation Plans R-7 and R-7A, prior to February 27, 1987, will be in accordance with the provisions of this Plan. Any deposits held for excess idle facilities under Underground Installation Plans R-7 or R-7A are no longer subject to refund.

II. DEFINITIONS

A. ABNORMAL INSTALLATIONS

Abnormal Installations include the following:

1. Abnormal Construction

Abnormal construction costs are incurred when physical obstacles or adverse conditions preclude the use of Company's standard construction methods, or excessive labor is necessary to install the Company's facilities to serve the Customer. Abnormal Construction includes (but is not limited to) the following conditions: the composition of the land where underground facilities are to be installed is such that Company's standard construction equipment cannot be used to complete the installation, or excessive labor is required to complete the installation; special equipment and materials are needed for stream crossing structures or concrete structures; explosives are required; abrupt changes in final grade levels exceed a slope ratio of one when measured within three feet of the trench; or, cost is incurred in order to comply with requirements, if any, of the municipalities, counties, State and Federal highway agencies or departments regarding the replacement of pavement, ditching, compaction, backfilling, or other related conditions. Also, when it is necessary to install underground facilities under existing streets, sidewalks, patios, or other paved areas, the Customer shall contribute the additional costs to install the Company's facilities had these physical obstructions not been present.

2. Abnormal Design

Abnormal design costs are incurred when the Customer requests facilities or construction methods that exceed the Company's standard engineering design practices and/or the standard design for normal service for a specific Customer.

Where abnormal installation costs are incurred by the Company, the Customer shall, in addition to any other charges contained in this Plan, pay for the excess costs incurred by the Company. Any Company facilities considered by the Company to be additional facilities in accordance with the Company's Service Regulations, Provision 11.(a) INSTALLATIONS or its successor, shall not be treated as abnormal installation costs in this Line Extension Plan.

B. CONSTRUCTION COST

The Construction Cost is the Company's estimated installed cost of constructing all necessary facilities to the point(s) of delivery, including the cost of transformers, materials, labor, transportation, stores, tax, engineering, and general expenses, exclusive of any abnormal installation costs as defined in II.A. above.

When applied to Temporary Service, Construction Service, and electric service to Nonpermanent Manufactured Homes, the Construction Cost shall also include the removal costs minus the salvage value of the facilities. When it is necessary to remove, relocate, or rearrange existing Company facilities, the Construction Cost shall also include the removal cost of existing Company facilities, plus the rearrangement cost of existing Company facilities, minus the salvage value of any existing Company facilities being removed.

C. CONSTRUCTION SERVICE

A Construction Service Customer is a customer whose needs are normally for less than a 12-month continuous period and whose need is for use in the construction of buildings or other establishments which will receive, upon completion, permanent electric service from the Company.

D. NONPERMANENT MANUFACTURED HOME

A manufactured home shall be considered nonpermanent if it does not meet all of the following requirements:

1. It must be attached to a permanent foundation;
2. It must be connected to permanent water and sewer facilities; and
3. The owner/occupant must either own the land on which the structure is installed or must have a recorded lease of at least 5 years' duration.

E. NORMAL POINT OF DELIVERY

The Normal Point Of Delivery for overhead service to residential customers shall be on the outside wall of the end of the building nearest to the source of the Company's facilities entering the Customer's premises. For underground electric service to residential customers, the Normal Point Of Delivery shall be on the outside wall of the end of the building or the nearest convenient point on the outside of the front or back wall adjacent to the end of the building nearest the source of the Company's facilities entering the Customer's premises.

The Normal Point Of Delivery for all other customers shall be at a location designated by the Company.

F. PERMANENT SERVICE

A Permanent Service customer must have year-round electric service needs for more than a 12-month continuous period. For purposes of this Plan, the following types of customers or structures shall not be considered Permanent Service customers: Temporary Service customers, Construction Service customers, Nonpermanent Manufactured Homes, and structures designed or used to provide mobility and/or nonpermanent living accommodations (including, but not limited to, boats, campers, motor homes, and recreational vehicles).

G. PUBLIC ROAD

A Public Road is a street or roadway that has been dedicated and accepted for unrestricted public use by the applicable state, county, or city agency, except that a Public Road does not include controlled access roads (such as Interstate highways), or other roads, highways, streets, or parkway areas otherwise restricted for access or development purposes.

H. REAL ESTATE DEVELOPMENT

A Real Estate Development is a residential subdivision, commercial park, industrial park, mobile home park, apartment complex, planned area development, or other similar type development consisting of four or more contiguous lots recorded with the appropriate County Registry where permanent electric service will be provided to four or more customers.

I. REVENUE CREDIT

The Revenue Credit is the amount equal to the number of years in the initial term of the Service Agreement(s), up to but not more than two years (five years for the extension of single-phase primary distribution facilities to an individual residential dwelling unit other than a Nonpermanent Manufactured Home or any structure classified as a Temporary Service Customer), times: (a) the estimated annual revenue, minus (b) the estimated annual kilowatt-hours multiplied by the energy rate per kilowatt-hour. The estimated annual revenue shall be determined by the Company for the new or additional load and shall be based upon the charges set forth in the applicable rate schedule(s).

Rate Schedule	Energy Rate (¢/kWh)
Residential Schedules	3.729
All Other Schedules	3.704

J. TEMPORARY SERVICE

A Temporary Service Customer is any residential or nonresidential customer whose electric service needs are for less than a 12-month continuous period and the Company's facilities installed to serve the Customer shall not be needed to serve other customers in the near future. Customers requesting electric service to vehicles or structures designed or used to provide mobility and/or nonpermanent living accommodations (including, but not limited to, boats, campers, motor homes, and recreational vehicles) shall also be classified as Temporary Service Customers.

III. EXTENSION OF SERVICE

A. SINGLE-PHASE SERVICE TO INDIVIDUAL CUSTOMERS

1. Extensions Involving Only Secondary Service

The Company will construct, own, operate, and maintain the overhead service facilities necessary to provide service from an overhead secondary source or an underground service lateral from an underground secondary source to the Normal Point Of Delivery to all customer-requested facilities except Nonpermanent Manufactured Homes (see III.A.3. below), Temporary Service Customers (see III.C. below), or Construction Service Customers (see III.D. below) at the Company's expense, except that the Customer shall pay for any abnormal installation costs as determined by the Company.

For each underground secondary service lateral facility originating from an overhead source, the Customer shall also pay \$158.00.

For points of delivery other than the Normal Point Of Delivery that cause the Company to incur costs in excess of that needed to serve the Normal Point Of Delivery, the Customer shall also pay \$3.42 per foot of additional underground service lateral, or \$0.81 per foot of additional overhead service length plus \$181.00 for each secondary service pole.

When it is necessary to relocate the secondary service for the Customer's convenience, the Customer's payment, if any, shall be the Construction Cost minus the Revenue Credit (see II.I. above), plus any abnormal installation costs as determined by the Company.

2. Extensions Involving Primary Distribution Facilities

The Company will construct, own, operate, and maintain all primary distribution facilities necessary to extend single-phase electric service to the Normal Point Of Delivery at Company's expense, except as provided below. The Company will provide the secondary service portion of such line extension, if any, in accordance with III.A.1. above.

For the primary portion of a single-phase overhead line extension to all customer requested facilities except Nonpermanent Manufactured Homes (see III.A.3. below), Temporary Service Customers (see III.C. below), or Construction Service Customers (see III.D. below), the Customer shall pay the amount (if any) by which the Construction Cost exceeds the Revenue Credit (see II.I. above). The Construction Cost for residential customers shall exclude the cost of overhead primary distribution line extensions along Public Roads outside the prescribed boundaries of real estate developments.

For an underground single-phase primary extension to all customer-requested facilities except Nonpermanent Manufactured Homes (see III.A.3. below), Temporary Service Customers (see III.C. below), or Construction Service Customers (see III.D. below), the Customer shall pay for any abnormal installation costs as determined by the Company, plus the Construction Cost minus the Revenue Credit (see II.I. above).

For points of delivery other than the Normal Point Of Delivery that cause the Company to incur costs in excess of that needed to serve the Normal Point Of Delivery, the Customer shall pay for such additional cost.

When it is necessary to relocate the primary distribution facilities serving any customer-requested facilities except Nonpermanent Manufactured Homes (see III.A.3. below) or Temporary Service Customers (see III.C. below) for the Customer's convenience, the Customer shall pay the amount by which the Construction Cost exceeds the Revenue Credit (see II.I. above).

3. Service Extensions or Relocations for Nonpermanent Manufactured Homes

The Company shall construct, own, operate, and maintain the overhead single-phase 120/240 volt secondary service to the Normal Point of Delivery necessary to provide

service for a Nonpermanent Manufactured Home at the Company's expense, provided the service requires no more than the installation of one secondary service pole and/or a transformer in addition to an overhead 120/240 volt service. For a Point of Delivery other than the Normal Point Of Delivery, the Customer shall pay \$0.81 per foot of additional overhead service length, plus \$181.00 for each secondary service pole in excess of that needed to serve the Normal Point of Delivery.

If the Customer requests underground service, or if an extension or relocation of overhead or underground primary facilities is required, the Customer shall pay the Construction Cost plus any abnormal installation costs as determined by the Company.

B. THREE-PHASE SERVICE TO INDIVIDUAL CUSTOMERS

1. Extensions Involving Only Secondary Service

The Company will construct, own, operate, and maintain all overhead and/or underground distribution facilities necessary to extend three-phase secondary electric service to the Normal Point Of Delivery at the Company's expense, except that the Customer shall pay for any estimated abnormal installation costs as determined by the Company, plus the Construction Cost minus the Revenue Credit (see II.I. above).

For Points of Delivery other than the Normal Point Of Delivery which cause the Company to incur costs in excess of that required to serve the Normal Point Of Delivery, the Customer shall pay for such additional cost.

2. Extensions Involving Primary Distribution Facilities

The Company will construct, own, operate, and maintain all primary and secondary distribution facilities necessary to extend three-phase service to the Normal Point Of Delivery at the Company's expense, except as provided below.

For the three-phase overhead line extension to all customer-requested facilities except Temporary Service Customers (see III.C. below) or Construction Service Customers (see III.D. below), the Customer shall pay the amount by which the Construction Cost exceeds the Revenue Credit (see II.I. above).

For an underground three-phase extension to all customer-requested facilities except Temporary Service Customers (see III.C. below) or Construction Service Customers (see III.D. below), the Customer shall pay for any estimated abnormal installation costs as determined by the Company, plus the Construction Cost of primary and secondary facilities minus the Revenue Credit (see II.I. above).

For Points of Delivery other than the Normal Point Of Delivery that cause the Company to incur costs in excess of that needed to serve the Normal Point Of Delivery, the Customer shall pay for such additional costs.

C. TEMPORARY SERVICE

For overhead single-phase 120/240 volt secondary service extensions requiring a service drop only, the Customer shall pay \$47.00, plus \$0.31 per foot of service length. For up to

five feet of underground single-phase 120/240 volt secondary service provided from existing underground facilities, the Customer shall pay \$74.00. For all other types of Temporary Service, including but not limited to installation of transformers, the Customer shall pay the total installed cost plus removal cost minus salvage value of the facilities installed to provide the Temporary Service.

D. CONSTRUCTION SERVICE

1. Residential Customers

Overhead single-phase 120/240 volt Construction Service requiring a service drop of no more than one hundred feet without the installation of any Company-owned poles, or an underground single-phase 120/240 volt Construction Service requiring a service lateral of no more than five feet shall be provided at the Company's expense. For all other types of Construction Service, the Customer shall pay the total installed cost plus removal cost minus salvage value of the facilities installed to provide the Construction Service.

In addition to any Customer payment for the initial Construction Service, the Customer shall pay for the estimated installed cost plus removal costs minus salvage value of the facilities installed to provide any Construction Service facilities in excess of one point of delivery per permanently-installed transformer location.

2. Nonresidential Customers

For the first Construction Service, the estimated installed cost plus removal cost minus salvage value of the Company's facilities shall be included in the Construction Cost for electric service to the Customer's permanent structure.

In addition to any Customer payment for the initial Construction Service, the Customer shall pay for the estimated installed cost plus removal costs minus salvage value of the facilities installed to provide any Construction Service facilities in excess of one point of delivery per permanently-installed transformer location.

E. NEW REAL ESTATE DEVELOPMENTS

1. Residential Developments

At the developer's request, the Company will construct, own, operate, and maintain overhead and/or underground distribution facilities to provide a basic distribution system, normally 120/240 volt single-phase service or as determined by the Company, within the Real Estate Development in which it is contemplated that individual lots will be sold or leased. The developer requesting the basic distribution system shall pay any amount by which the Construction Cost exceeds the estimated Revenue Credit (based on a two-year term) from the development, plus any estimated abnormal installation costs as determined by the Company.

2. Nonresidential Developments and Planned Area Developments

At the developer's request, the Company will construct, own, operate, and maintain overhead and/or underground distribution facilities to provide a basic distribution

system within the Real Estate Development in which it is contemplated that individual lots will be sold or leased. The developer requesting the basic distribution system shall pay any amount by which the Construction Cost exceeds the estimated Revenue Credit (based on a two-year term) from the development, plus any estimated abnormal installation costs as determined by the Company.

The Revenue Credit for an individual customer within a nonresidential Real Estate Development or a residential development within a planned area development shall be prorated between the developer and customers based on the ratio of the Construction Cost for the developer or customer to the Construction Cost for the entire development. The Customer may be an individual customer or a subdeveloper of the nonresidential Real Estate Development or planned area development.

3. Idle Facilities Deposits

The Company may in its discretion limit installation of the Company's electrical facilities in a Real Estate Development to that area which in the Company's judgment is likely to be occupied within a reasonable period of time, in order to avoid excess investment in idle facilities. The developer may obtain installation in the additional area by paying a deposit, or, at the Company's option, providing a letter of credit or surety bond in lieu of a deposit, equal to the total estimated installed cost of the facilities to serve the additional area. Idle Facilities Deposits are reviewed annually and will be refunded based on the pro rata portion of the Company's idle facilities needed to serve customers during the preceding 12 months. Any deposit held by the Company for five years or more shall not be refunded.

4. General

In advance of any design work by the Company, the developer of a Real Estate Development shall be responsible for providing to the Company an estimate of electrical loads within the development, and a surveyor's recorded plot plan with premise addresses for each lot. In the case of a mobile home park or multi-family project, the plot plan shall indicate the location of each structure within the development. The developer recognizes and acknowledges that the Company will rely upon such information in sizing and installing the facilities necessary to serve the development.

Each individual customer within the development will be served in accordance with III.A., B., C., or D. above, and shall be subject to any applicable Customer payment obligation.

When the Company's existing facilities within a Real Estate Development must be rearranged and/or abandoned due to any actions of the original owner or developer, or any subsequent owner(s) or developer(s) within the development, the party requesting the changes shall pay: 1) the Construction Cost of relocating the facilities, plus 2) the installed cost plus removal cost less salvage value for any facilities removed or abandoned.

F. CONVERSIONS OF OVERHEAD TO UNDERGROUND SERVICE

The conversion of existing overhead distribution facilities to underground distribution facilities is governed solely by the provisions of this section. Conversions shall be in accordance with the following:

1. Residential Customers

When the Customer requests the Company to replace an existing overhead residential service connection or a secondary and service combination, the Customer shall pay the sum of the following:

- (a) \$337.00.
- (b) \$2.09 per linear foot of underground installation.
- (c) For installations involving any of the following obstructions:
 - (1) \$82.00 for each sidewalk
 - (2) \$168.00 for each paved driveway
 - (3) \$294.00 for each paved street
- (d) Any estimated abnormal installation costs as determined by the Company.

If the Customer's load requirements necessitate replacing the overhead secondary or the secondary and service combination, \$169.00 shall be credited to the Customer.

When the Customer requests the Company to replace an existing residential overhead connection which involves primary distribution facilities, Section F.2. below shall apply.

2. Other Individual Customers

When the Customer requests the Company to replace an existing overhead connection with underground facilities and such change is not the result of an increase in the Customer's electrical requirement that would have necessitated replacing the overhead facilities, the Customer shall pay, based on the Company's estimates:

- (a) The installed cost of the underground facilities, plus
- (b) The costs of removing and rearranging the overhead facilities, plus
- (c) Any abnormal installation costs as determined by the Company, minus
- (d) The salvage value of the overhead facilities

When the Customer's electrical requirement necessitates replacing the overhead facilities serving the Customer, the Customer payment shall be determined in accordance with paragraph III.A., B., C., or D. of this Plan.

3. Replacement of General Overhead Distribution Facilities with Underground Facilities

For installations not otherwise covered by other sections of this Plan or rate schedules, or which include more facilities than are covered by other sections of this Plan, the Company shall replace overhead distribution facilities with underground facilities subject to the following conditions:

- (a) The party requesting the conversion shall deposit with the Company the estimated cost of the engineering study necessary to determine the cost of converting to underground facilities. If within one year after the date of the deposit an agreement is reached for converting the distribution facilities to underground facilities, the deposit shall be credited to the contribution required by the requesting party. Should an agreement not be executed within one year, the deposit shall not be refunded or credited to the requesting party.
- (b) The area to be converted shall be the area that the Company considers engineeringly feasible, but normally will not be less than three contiguous city blocks or 1,300 linear feet.
- (c) The party requesting the conversion shall arrange with all customers affected thereby to receive, at locations designated by the Company, electric service of the type and voltage available from the underground system. The area being converted shall be declared an underground area and only underground service will be available within such area. Underground service to future customers within the area shall be provided in accordance with III.A., B., C., D., and E. of this Plan.
- (d) The party requesting the conversion shall pay the sum of the net investment depreciated in existing overhead facilities plus the estimated cost of underground facilities, plus the cost of removing and rearranging the overhead facilities, less the salvage value of the overhead facilities being removed, less the estimated cost of new overhead facilities. If the Company is having to rebuild its overhead facilities within the area, such as relocating its facilities due to a street widening, the payment to the Company shall be reduced by the estimated cost of such work exclusive of the cost of rights of way, clearing, and street lighting.
- (e) Street lighting service and conversion to underground facilities shall be in accordance with the Company's filed street lighting schedules.
- (f) The party requesting the conversion shall provide the Company the necessary rights of way and clearing thereof, at no cost to the Company, for the installation of the Company's underground facilities. Such rights of way and clearing will include the necessary space for the Company to install any required vaults, pad mounted transformers, or other associated equipment.
- (g) The party requesting the conversion shall be responsible for placing all traffic and other control circuits underground.

4. Replacement of Overhead Facilities in Developed Downtown Commercial Areas

As its part of a general rehabilitation program of a downtown commercial area, the Company will replace overhead lines with underground facilities at no cost subject to the following conditions:

- (a) There is a general rehabilitation of two or more blocks of the downtown area.
- (b) The load density of the area equals or exceeds 1.5 kilowatts of demand per street foot.
- (c) The municipality arranges with all affected customers to receive, at locations designated by the Company, electric service of the type and voltage available from the underground system. The municipality shall also be responsible for notifying the Customers in the affected area that any relocation of any points of delivery shall be at the Customer's expense, and shall obtain all such customers' agreement in writing to pay for such relocation. Should such customers fail to pay the Company for such relocation, the municipality shall reimburse the Company for all such costs.
- (d) The municipality agrees to install all its traffic and other control circuits underground.
- (e) The municipality agrees to receive underground street lighting service under one of the Company's filed street lighting schedules.

IV. GENERAL

A. RIGHTS OF WAY

The Customer will furnish, without cost to the Company, necessary easements and rights of way for the supply of electric service to the Customer.

The location of the Company's transmission lines or right of way easements of the Company for existing or future transmission lines shall not be affected by this Plan or any contract executed thereunder.

The Customer shall be responsible for the initial clearing to final grade, free of stumps and other obstructions, for any right of way necessary to provide underground electric service. The Customer shall also be responsible for any removal and/or disposal of tree debris, when it is necessary to clear the right of way on the Customer's property to provide overhead electric service. In lieu thereof, the Company shall provide such service provided the Customer agrees to pay the Company for any and all estimated clearing costs and any tree debris removal and/or disposal costs.

B. PAYMENTS

The Company reserves the right to collect any line extension payments under this Plan before installation of the facilities begins. When payments are required from a party who will also be the Customer, the payment may, at the sole option of the Company, be included in the first electric service bill rendered thereafter. Payments required from a residential Customer can be paid in up to six equal installments included as a part of the Customer's first six monthly electric service bills.

The Customer may be allowed to perform certain tasks in accordance to the Company's specifications to reduce the Customer payments contained herein, provided the Company determines that the Customer's work will not reduce the quality of the installation and maintenance of the facilities to be installed. Such tasks include trenching, right of way clearing for overhead facilities, rock removal, and cutting and replacing pavement and other obstructions that would impede the Company from using normal construction materials and equipment, which the Company determines would not reduce the quality of the installation and maintenance of the facilities to be installed. When the Customer elects to perform such work, the Customer shall be solely responsible for obtaining all necessary permits and for complying with all state and federal laws and regulations.

When area or street lighting is installed as a part of and at the same time as the other Company facilities as stated in III.A., B., and E. above, the payments normally required for underground service and abnormal soil conditions as stated in the Area Lighting and Street Lighting Service Schedules shall not be applicable; instead, the estimated installed cost of the underground lighting circuit shall be included in the Construction Cost and any payments for abnormal installations, as defined in II.A. above, shall apply. For the Customer served as stated in III.A.1. requesting area or street lighting facilities, the Customer's payment, if any, shall be the Construction Cost minus the Revenue Credit (see II.I. above), plus any payments for abnormal installations, as defined in II.A. above, but shall not exceed the charges for underground service and abnormal soil conditions as determined by the Company, as required in the applicable lighting schedule.

In the event there is a disagreement between the Customer and the Company regarding the Revenue Credit (see II.I. above), the Company's calculations shall be used. However, the amount of the Customer payment in question shall be declared a deposit. The Revenue Credit shall be recalculated two years following the date the deposit was received by the Company using the Customer's actual usage for the past 12 months. The Customer shall receive a refund not to exceed the deposit plus applicable interest, should the recalculated Revenue Credit exceed the original Revenue Credit. The rate of interest shall be the rate paid by the Company for electric service deposits. If the recalculated Revenue Credit is less than the Company's original calculated Revenue Credit, however, the Customer shall contribute to the Company an amount equal to the difference between the two Revenue Credit calculations. Deposits held by the Company beyond the two-year review period will not be refunded.

The Company will only collect payments under this Plan totaling fifty dollars (\$50.00) or more.

Whenever the Revenue Credit exceeds the Construction Cost, the difference shall always be expressed as zero.

C. TYPE OF FACILITIES

The Company shall have the right to install an overhead or underground distribution system at its option. However, if the Customer or developer requests, or a city ordinance or other legal restriction requires that such lines be placed underground rather than overhead, the Customer or developer shall pay for all costs associated with such service pursuant to this Plan.

The Company, in its sole discretion, shall design the most efficient and cost-effective system to meet the Customer's needs based on sound engineering practices and in reliance upon information provided by the Customer or developer, and shall base the Company's cost calculations on this standard design for normal service. If the standard design for normal service includes multiple circuits installed in the same trench, the trench footage used in computing the Customer's payment shall be multiplied by the number of circuits installed in the trench.

Normally, the Company does not install overhead facilities in areas served (or contracted to be served) by an underground distribution system. However, where adverse conditions exist which would cause excessive costs to the Company if underground facilities were installed, overhead facilities may be utilized as needed to avoid such excessive costs. Should the Customer or local ordinance require the installation of underground facilities, the Customer shall pay the normal charges for underground service plus the estimated amount by which the cost of providing underground facilities under the adverse conditions exceeds the cost of providing underground facilities under normal conditions.

The Company shall provide electric service, either overhead or underground, at a single point of delivery at one of the Company's standard voltages. The type and location of these facilities shall be in accordance with sound engineering practices as determined by the Company's engineers, and any information provided by the Customer.

D. OBSTRUCTIONS

The Customer, developer, or other party requesting the Company's distribution facilities to be installed shall remove all obstructions from the route along which the Company's underground facilities are to be installed, and provide continuing access to the Company for operation, maintenance, or replacement of these facilities. The Company shall not be responsible for any damage to any shrubs, trees, grass, or any other foliage or property caused by the Company's equipment during installation, maintenance, or replacement of the Company's facilities. The Customer shall be responsible for all such items, and for reseeded or resodding the trench cover where required. In addition, the Company shall not be responsible for the repair or replacement of underground facilities on the Customer's premises damaged during the installation of the Company facilities, unless, prior to the Company's construction, the Customer clearly identified the location of such facilities.

The Customer, developer, or other party requesting the Company's distribution facilities to be installed shall install the Company-provided conduit, as specified by the Company, for locations where underground conductors will cross underneath paved areas when paving is to be completed prior to the installation of the Company's underground conductors.

V. TAXES

To the above charges will be added any applicable taxes for contributions in aid of construction and any applicable Sales Tax.

Supersedes Line Extension Plan E-45
Effective July 1, 2009
SCPSC Docket No. 2009-001-E, Order No. 2009-436